

INDUSTRIES, LTD. TOMO METAL

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The United States Securities and Excl

Office of International Corporate Finance

Room 3099

Mail Stop 3-7 450 Fifth Street, Northwest Washington, DC 20549 U.S.A.

October 11, 2007

Rule 12g3-2(b) Exemption of Sumitomo Metal Industries, Ltd. File No. 82-3507

Dear sirs,

In connection with Sumitomo Metal Industries, Ltd.'s exemption, pursuant to Rule 12g3-2(b), from the registration and reporting requirements of the Securities Exchange Act of 1934, and in compliance with its ongoing requirements under Rule 12g3·2(b)(1)(iii), enclosed please find the following information:

1. Press Release dated October 11, 2007 (Sumitomo Metals Refutes Media Reports of October 11) PPO .

Very truly yours,

OCT 1 / 2007

THOMSON

Masato Hoshi

Manager

**Investor Relations Group** 

Dei 10116 Sumitomo Metal Industries, Ltd.

Cc: The Bank of New York



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Sumitomo Metals Refutes Media Reports of October 11

Today there were reports in the media that Sumitomo Metals will form an alliance with India's Tata Steel. There is no truth to these reports.

